

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING CE# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds 7/24/00

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>306</u>	Skilled (SNF)	<u>293</u>	<u>109,903</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>306</u>	TOTALS	<u>293</u>	<u>109,903</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>79,287</u>	<u>1,829</u>	<u>13,821</u>	<u>94,937</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>79,287</u>	<u>1,829</u>	<u>13,821</u>	<u>94,937</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 86.38%

D. How many bed-hold days during this year were paid by Public Aid?
593 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?
YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 07/01/94

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 07/01/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number
of beds certified 38 and days of care provided 3,869

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/00 Fiscal Year: 12/31/00
* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

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Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CAI # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
1	Dietary	318,160	112,381	10,890	441,431		441,431		441,431			1
2	Food Purchase		390,778		390,778	(32,281)	358,497	(75)	358,422			2
3	Housekeeping		51,681	426,000	477,681		477,681		477,681			3
4	Laundry		25,310		25,310				25,310			4
5	Heat and Other Utilities			207,152	207,152		207,152	1,122	208,274			5
6	Maintenance	87,141	50,103	80,478	217,722		217,722	1,843	219,565			6
7	Other (specify):*							(27)	(27)			7
8	TOTAL General Services	405,301	630,253	724,520	1,760,074	(32,281)	1,727,793	2,863	1,730,656			8
9	B. Health Care and Programs											
9	Medical Director			10,800	10,800		10,800		10,800			9
10	Nursing and Medical Records	2,897,646	227,285	10,165	3,135,096		3,135,096	(36,478)	3,098,618			10
10a	Therapy	41,138		18,478	59,616		59,616		59,616			10a
11	Activities	70,750	7,515	3,808	82,073		82,073		82,073			11
12	Social Services	91,912		7,254	99,166		99,166		99,166			12
13	Nurse Aide Training	10,935		770	11,705		11,705		11,705			13
14	Program Transportation			7,099	7,099		7,099	2,492	9,591			14
15	Other (specify):*							253	253			15
16	TOTAL Health Care and Programs	3,112,381	234,800	58,374	3,405,555		3,405,555	(33,733)	3,371,822			16
17	C. General Administration											
17	Administrative	140,038		709,791	849,829		849,829	(546,182)	303,647			17
18	Directors Fees											18
19	Professional Services			150,767	150,767	(3,500)	147,267	2,211	149,478			19
20	Dues, Fees, Subscriptions & Promotions			100,838	100,838		100,838	(32,453)	68,385			20
21	Clerical & General Office Expenses	163,757	54,943	84,052	302,752		302,752	154,434	457,186			21
22	Employee Benefits & Payroll Taxes			569,867	569,867	32,281	602,148		602,148			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,024	4,024		4,024	1,391	5,415			24
25	Other Admin. Staff Transportation			4,336	4,336		4,336	(3,649)	687			25
26	Insurance-Prop.Liab.Malpractice			163,481	163,481		163,481	339	163,820			26
27	Other (specify):*							34,555	34,555			27
28	TOTAL General Administration	303,795	54,943	1,787,156	2,145,894	28,781	2,174,675	(389,354)	1,785,321			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,821,477	919,996	2,570,050	7,311,523	(3,500)	7,308,023	(420,224)	6,887,799			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING CENTER

0040022

COST REPORT RECLASSIFICATIONS

01/01/00

12/31/00

SCHEDULE V LINE #

22	EMPLOYEE BENEFITS	<u>32,281</u>
2	FOOD	<u>32,281</u>

To reclass cost of employee meals from raw food to employee benefits

<div>33</div>	REAL ESTATE TAX	<div>3,500</div>
<div>19</div>	PROFESSIONAL FEES	<div>3,500</div>

To reclass cost of appealing real estate taxes

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			93,636	93,636		93,636	(28,614)	65,022			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			137,031	137,031		137,031	1,015,525	1,152,556			32
33	Real Estate Taxes			359,535	359,535	3,500	363,035		363,035			33
34	Rent-Facility & Grounds			1,640,205	1,640,205		1,640,205	(1,626,930)	13,275			34
35	Rent-Equipment & Vehicles			11,125	11,125		11,125	8,651	19,776			35
36	Other (specify):*			9,876	9,876		9,876		9,876			36
37	TOTAL Ownership			2,251,408	2,251,408	3,500	2,254,908	(631,368)	1,623,540			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	14,628	174,301	127,193	316,122		316,122	44	316,166			39
40	Barber and Beauty Shops	14,420			14,420		14,420		14,420			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			164,854	164,854		164,854		164,854			42
43	Other (specify):*	36,198			36,198		36,198	(36,198)				43
44	TOTAL Special Cost Centers	65,246	174,301	292,047	531,594		531,594	(36,154)	495,440			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,886,723	1,094,297	5,113,505	10,094,525		10,094,525	(1,087,746)	9,006,779			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA C # 0040022

Report Period Beginning: 01/01/00

Ending: 12/31/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
	Amount	Refer- ence	OHF USE ONLY	
1	Day Care			1
2	Other Care for Outpatients			2
3	Governmental Sponsored Special Programs			3
4	Non-Patient Meals			4
5	Telephone, TV & Radio in Resident Rooms			5
6	Rented Facility Space			6
7	Sale of Supplies to Non-Patients			7
8	Laundry for Non-Patients			8
9	Non-Straightline Depreciation	(35,624)	30	9
10	Interest and Other Investment Income	(1,562)	32	10
11	Discounts, Allowances, Rebates & Refunds			11
12	Non-Working Officer's or Owner's Salary			12
13	Sales Tax	(75)	2	13
14	Non-Care Related Interest			14
15	Non-Care Related Owner's Transactions			15
16	Personal Expenses (Including Transportation)			16
17	Non-Care Related Fees			17
18	Fines and Penalties			18
19	Entertainment	(4,335)	25	19
20	Contributions			20
21	Owner or Key-Man Insurance			21
22	Special Legal Fees & Legal Retainers			22
23	Malpractice Insurance for Individuals			23
24	Bad Debt	(36,000)	21	24
25	Fund Raising, Advertising and Promotional	(21,482)	20	25
26	Income Taxes and Illinois Personal Property Replacement Tax			26
27	Nurse Aide Training for Non-Employees			27
28	Yellow Page Advertising	(868)	20	28
29	Other-Attach Schedule	(93,388)		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (193,334)		\$ 30

OHF USE ONLY

48		49		50		51		52	
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B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$	31
32	Donated Goods-Attach Schedule*		32
33	Amortization of Organization & Pre-Operating Expense		33
34	Adjustments for Related Organization Costs (Schedule VII)	(894,412)	34
35	Other- Attach Schedule		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (894,412)	36
	(sum of SUBTOTALS		
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,087,746)	37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.

	1	2	3	4	
	Yes	No	Amount	Reference	
38			\$		38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47			\$		47

Report Period Beginning: 01/01/00
Ending: 12/31/00

NON-ALLOWABLE EXPENSES		Sch. V Line
	Amount	Reference
1 Deferred Maintenance	\$	6 1
2		2
3 Political Contributions	(1,500)	20 3
4 Charitable Contributions	(12,955)	20 4
5 Veteran Expense	(37,849)	10 5
6 Penalties	(3,625)	21 6
7 C.O.P.E. - NUCARE Alloc.	(306)	20 7
8 Marketing Salary	(36,199)	43 8
9 Legal - 1999 services	(955)	19 9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17
18		18
19		19
20		20
21		21
22		22
23		23
24		24
25		25
26		26
27		27
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30		30
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66		66
67		67
68		68
69		69
70		70
71		71
72		72
73		73
74		74
75		75
76		76
77		77
78		78
79		79
80		80
81		81
82		82
83		83
84		84
85		85
86		86
87		87
88		88
89		89
90 Total	(93,388)	90

Summary A

12/31/00

[illegible]

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSE # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE ATTACHED		SEE ATTACHED		SEE ATTACHED		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item		Name of Related Organization				
1	V	32 INTEREST EXPENSE	\$	CALIFORNIA GARDENS ASSOC		\$ 1,020,371	\$ 1,020,371	1
2	V	34 RENT	1,640,205	CALIFORNIA GARDENS ASSOC			(1,640,205)	2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,640,205			\$ 1,020,371	\$ * (619,834)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING # 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 1,122	\$ 1,122
16	V	6 REPAIRS AND MAINT.				1,843	1,843
17	V	7 EMPLOYEE BEN. GEN. SERV.				(27)	(27)
18	V	10 NURSING ADMIN. COMP.				1,371	1,371
19	V	14 PROGRAM TRANSPORTATION				2,492	2,492
20	V	15 HEALTHCARE BENEFITS				253	253
21	V	19 PROFESSIONAL FEES				2,767	2,767
22	V	20 FEES SUBSCRIPTIONS				3,965	3,965
23	V	21 CLERICAL & GENERAL				189,132	189,132
24	V	24 SEMINARS AND EDUCATION				1,364	1,364
25	V	25 ADMIN. STAFF TRAVEL				686	686
26	V	26 INSURANCE				339	339
27	V	27 EMPLOYEE BEN. GEN. ADMIN.				27,657	27,657
28	V	30 DEPRECIATION				7,010	7,010
29	V	32 INTEREST EXPENSE				(3,284)	(3,284)
30	V	34 BUILDING RENT				13,275	13,275
31	V	35 EQUIPMENT RENTAL				8,651	8,651
32	V	39 ANCILLARY				44	44
33	V	0				0	
34	V	0					
35	V	0	0				
36	V						
37	V						
38	V						
39	Total		\$			\$ 258,660	\$ * 258,660

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING # 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger		5 Cost to Related Organization		6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization			
15	V	17 ADMIN - R. HARTMAN		NUCARE SERVICES CORP.	100.00%	117,651	\$	117,651	15
16	V	17 ADMIN - B. CARR		NUCARE SERVICES CORP.	100.00%	25,098		25,098	16
17	V	17 ADMIN - D. HARTMAN		NUCARE SERVICES CORP.	100.00%	834		834	17
18	V	17 ADMIN - E. DICKMAN		NUCARE SERVICES CORP.	100.00%	3,500		3,500	18
19	V	27 EMP. BEN. - R. HARTMAN		NUCARE SERVICES CORP.	100.00%	2,494		2,494	19
20	V	27 EMP. BEN. - B. CARR		NUCARE SERVICES CORP.	100.00%	1,143		1,143	20
21	V	27 EMP. BEN. - D. HARTMAN		NUCARE SERVICES CORP.	100.00%	70		70	21
22	V	27 EMP. BEN. - E. DICKMAN		NUCARE SERVICES CORP.	100.00%	317		317	22
23	V								23
24	V	17 MANAGEMENT FEES	673,236	NUCARE SERVICES CORP	100.00%			(673,236)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 673,236			\$ 151,107	\$ *	(522,129)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING # 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 ADMINISTRATIVE	\$	CAREPATH HEALTH NETWORK	100.00%	\$ 16,526	\$ 16,526
16	V	19 PROFESSIONAL FEES		CAREPATH HEALTH NETWORK		399	399
17	V	20 FEES, SUBSCRIPTIONS		CAREPATH HEALTH NETWORK		693	693
18	V	21 CLERICAL AND GENERAL		CAREPATH HEALTH NETWORK		4,927	4,927
19	V	24 SEMINARS		CAREPATH HEALTH NETWORK		27	27
20	V	27 GEN ADMIN.- EMP. BEN.		CAREPATH HEALTH NETWORK		2,874	2,874
21	V						
22	V						
23	V						
24	V	17 MANAGEMENT FEES	36,555	CAREPATH HEALTH NETWORK		0	(36,555)
25	V	0				0	
26	V	0				0	
27	V	0				0	
28	V	0				0	
29	V	0				0	
30	V	0				0	
31	V	0				0	
32	V	0				0	
33	V	0				0	
34	V	0					
35	V	0	0				
36	V						
37	V						
38	V						
39	Total		\$ 36,555			\$ 25,446	\$ * (11,109)

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING /# 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger		4	5 Cost to Related Organization		6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization			
15	V			\$				\$		\$	15
16	V										16
17	V										17
18	V										18
19	V										19
20	V										20
21	V										21
22	V										22
23	V										23
24	V										24
25	V										25
26	V										26
27	V										27
28	V										28
29	V										29
30	V										30
31	V										31
32	V										32
33	V										33
34	V										34
35	V										35
36	V										36
37	V										37
38	V										38
39	Total			\$				\$	0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING /# 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0 \$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING /# 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0 \$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING /# 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0 \$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING /# 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0 \$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING /# 0040022Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0 \$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ROBERT HARTMAN	OWNER	Administrative	57.48	SEE ATTACHED	5.96	9.17	Alloc Salary	\$ 117,651	17-7	1
2	BARRY CARR	OWNER	Administrative	4.75	SEE ATTACHED	6.5	11.82	Alloc Salary	25,098	17-7	2
3	DAVID HARTMAN	RELATIVE	Administrative	0.00	SEE ATTACHED	0.8	1.78	Alloc Salary	834	17-7	3
4	EITAN DICKMAN	Admin./Assist.	Administrative	0.00	NONE	35	100.00	Alloc Salary	3,500	17-7	4
5	EITAN DICKMAN	Admin./Assist.	Administrative	0.00	NONE	35	100.00	Salary	83,178	17-1	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 230,261		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees)
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number (_____) _____

Fax Number (_____) _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization NUCARE SERVICES CORP.
 Street Address 6677 N LINCOLN AVENUE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 933-2600
 Fax Number (847) 933-2601

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	UTILITIES	AVAIL. CENSUS DAYS	634,333	8	\$ 6,475	\$ 109,903	\$ 1,122	1	
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	634,333	8	10,636	(714)	109,903	1,843	2
3	7	EMPLOYEE BEN. GEN. SERV.	AVAIL. CENSUS DAYS	634,333	8	(156)	109,903	(27)	109,903	3
4	10	NURSING ADMIN. COMP.	AVAIL. CENSUS DAYS	634,333	8	7,912	6,671	109,903	1,371	4
5	14	PROGRAM TRANSPORTATION	AVAIL. CENSUS DAYS	634,333	8	14,386	109,903	2,492	109,903	5
6	15	HEALTHCARE BENEFITS	AVAIL. CENSUS DAYS	634,333	8	1,462	109,903	253	109,903	6
7	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	634,333	8	15,970	109,903	2,767	109,903	7
8	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	634,333	8	22,883	109,903	3,965	109,903	8
9	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	634,333	8	1,091,620	894,249	189,132	109,903	9
10	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	634,333	8	7,875	109,903	1,364	109,903	10
11	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	634,333	8	3,960	109,903	686	109,903	11
12	26	INSURANCE	AVAIL. CENSUS DAYS	634,333	8	1,958	109,903	339	109,903	12
13	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	634,333	8	159,629	109,903	27,657	109,903	13
14	30	DEPRECIATION	AVAIL. CENSUS DAYS	634,333	8	40,461	109,903	7,010	109,903	14
15	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	634,333	8	(18,956)	109,903	(3,284)	109,903	15
16	34	BUILDING RENT	AVAIL. CENSUS DAYS	634,333	8	76,619	109,903	13,275	109,903	16
17	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	634,333	8	49,932	109,903	8,651	109,903	17
18	39	ANCILLARY	AVAIL. CENSUS DAYS	634,333	8	253	208	109,903	44	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,492,919	\$ 900,414	\$ 258,660		25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization NUCARE SERVICES CORP.
 Street Address 6677 N LINCOLN AVENUE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 933-2600
 Fax Number (847) 933-2601

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	37	8	720,633	720,000	6	117,651
2	17	ADMIN. - B. CARR	AVG. HOURS WORKED	40	8	154,447	151,667	7	25,098
3	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	12	8	12,200	12,000	1	834
4	17	ADMIN. - E. DICKMAN	AVG. HOURS WORKED	35	1	3,500	3,500	35	3,500
5	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	37	8	15,274		6	2,494
6	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	40	8	7,034		7	1,143
7	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	12	8	1,028		1	70
8	27	EMP. BEN. - E. DICKMAN	AVG. HOURS WORKED	35	1	317		35	317
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 914,433	\$ 887,167		\$ 151,107

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization CAREPATH HEALTH NETWORK
 Street Address 6633 N LINCOLN AVENUE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (888) 707-6700
 Fax Number (847) 679-2150

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	ADMINISTRATIVE	CARE PATH FEES	608,174	14	\$ 274,940	\$ 273,771	36,555	\$ 16,526	1
2	19	PROFESSIONAL FEES	CARE PATH FEES	608,174	14	6,646		36,555	399	2
3	20	FEES, SUBSCRIPTIONS	CARE PATH FEES	608,174	14	11,535		36,555	693	3
4	21	CLERICAL AND GENERAL	CARE PATH FEES	608,174	14	81,974	63,989	36,555	4,927	4
5	24	SEMINARS	CARE PATH FEES	608,174	14	449		36,555	27	5
6	27	GEN ADMIN.- EMP. BEN.	CARE PATH FEES	608,174	14	47,810		36,555	2,874	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 423,354	\$ 337,760		\$ 25,446	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number **CALIFORNIA GARDENS CORP. d/b/a CAI**# **0040022**

Report Period Beginning:

01/01/00

Ending:

12/31/00**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE****A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1							\$					\$	1		
2													2		
3													3		
4													4		
5													5		
	Working Capital														
6	LASALLE BANK		X	WORKING CAPITAL	Interst only					7/1 annual	Prime + 1	137,031	6		
7	SHAREHOLDER LOAN	X		WORKING CAPITAL				2,300,000	2,300,000				7		
8													8		
9	TOTAL Facility Related						\$	2,300,000	\$	2,300,000			\$	137,031	9
	B. Non-Facility Related*														
10	Supplemental Schedule											1,015,525	10		
11													11		
12													12		
13													13		
14	TOTAL Non-Facility Related						\$		\$			\$	1,015,525	14	
15	TOTALS (line 9+line14)						\$	2,300,000	\$	2,300,000			\$	1,152,556	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALII# 0040022

Report Period Beginning:

01/01/00

Ending:

12/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
1	Interest Income		X				\$	\$			\$ (1,562)	1	
2	California Garden Assoc	X									1,020,371	2	
3	NuCare Services	X									(3,284)	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9												9	
10												10	
11												11	
12												12	
13												13	
14												14	
15												15	
16												16	
17												17	
18												18	
19												19	
20												20	
21							\$	\$			\$ 1,015,525	21	

Facility Name & ID Number **CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NUI** # **0040022** Report Period Beginning: **01/01/00** Ending: **12/31/00**

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	\$	200,540	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	360,947	2
3. Under or (over) accrual (line 2 minus line 1).	\$	160,407	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	199,128	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$	3,500	5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6	\$	363,035	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	1995	351,980	8		FOR OHF USE ONLY	
	1996	360,641	9	13	FROM R. E. TAX STATEMENT FOR 1999	\$
	1997	358,258	10	14	PLUS APPEAL COST FROM LINE 5	\$
	1998	367,798	11	15	LESS REFUND FROM LINE 6	\$
	1999	360,947	12	16	AMOUNT TO USE FOR RATE CALCULATION	\$

2000 Accrual \$199,128 = 1999 accrual \$200,540 * 99.3%	15		15
	16		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,844 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>BUILDING</u>	<u>193,025</u>	<u>1987</u>	<u>\$ 300,000</u>	1
2					2
3	<u>TOTALS</u>	<u>193,025</u>		<u>\$ 300,000</u>	3

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	293		1977	1977	\$ 4,708,760	\$	35	\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1995		17,230	519	20	863	344	4,877	9
10	TELEPHONE SYSTEM		1996		518	13	20	26	13	119	10
11	ELECTROMAGNETIC HOLD		1996		650	17	20	33	16	151	11
12	PA SYSTEM		1996		627	16	20	31	15	142	12
13	ACCESS CONTROL SYSTE		1996		648	17	20	32	15	147	13
14	DRAPERIES		1996		7,339	188	20	367	179	1,743	14
15	COMPUTER CABLING		1996		2,444	63	20	122	59	498	15
16	REMODELING		1996		28,029	719	20	1,401	682	5,721	16
17	SUMP PUMP		1996		2,816	72	20	141	69	681	17
18	CAMERAS/MONITOR		1996		3,777	97	20	189	92	866	18
19	WASHER CONCRETE		1997		850	22	20	43	21	147	19
20	DECORATING		1997		20,231	519	20	1,012	493	3,964	20
21	LOCKERS		1997		5,922	152	20	296	144	1,135	21
22	HINGES		1997		2,024	52	20	101	49	328	22
23	DOORHOLDER		1997		1,983	51	20	99	48	371	23
24											24
25	PAGE 12-I REP TOTALS				3,668	270		150	(120)	311	25
26											26
27											27
28											28
29											29
30											30
31	PAGE 12E TOTALS				150,485						31
32	PAGE 12D TOTALS				64,977	1,359		2,267	908	2,267	32
33	PAGE 12C TOTALS				133,736	3,074		5,831	2,757	6,004	33
34	PAGE 12B TOTALS				113,660	3,251		5,684	2,433	9,139	34
35	PAGE 12A TOTALS				57,289	1,573		2,921	1,348	9,254	35
36	TOTAL (lines 4 thru 35)				\$ 5,327,663	\$ 12,044		\$ 21,609	\$ 9,565	\$ 47,865	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		SUPPRESSION SYSTEM		1997	2,345	60	20	117	57	410	9
10		DOORS & HARDWARE		1997	1,036	27	20	52	25	169	10
11		ALARM SYSTEM		1997	1,890	48	20	95	47	333	11
12		MISC PAINTING		1997	1,732	44	20	87	43	297	12
13		ALARM SYSTEM		1997	1,221	31	20	61	30	214	13
14		ALARM SYSTEM		1997	1,890	48	20	95	47	333	14
15		SMOKE DETECTORS		1997	1,634	42	20	82	40	267	15
16		DOOR RESTRICTORS		1997	4,350	112	20	218	106	745	16
17		FIRE SYSTEM		1997	2,653	68	20	133	65	443	17
18		FIRE SYSTEM		1997	2,895	74	20	145	71	459	18
19		ELEC DOOR RELEASE		1997	656	17	20	33	16	124	19
20		SPRINKLER SYSTEM		1997	5,536	142	20	277	135	900	20
21		SUMP PUMPS		1997	1,878	48	20	94	46	368	21
22		REPAIR HOT WATER HTR		1997	1,605	41	20	80	39	260	22
23		ELECTRIC DOOR HOLDER		1997	1,379	35	20	69	34	224	23
24		FIRE SYSTEM		1997	3,758	96	20	188	92	611	24
25		LAUNDRY REPAIRS		1997	1,365	35	20	68	33	261	25
26		TELEPHONE EQUIP		1997	1,061	133	20	106	(27)	345	26
27		FIRE & SMOKE DAMPERS		1997	808	21	20	40	19	133	27
28		DIAMOND PLATE PANELS		1998	683	18	20	34	16	71	28
29		FIRE ALARM REPAIR		1998	1,225	31	20	61	30	183	29
30		HEATER		1998	7,970	204	20	399	195	1,131	30
31		RELOCATE HEATER		1998	375	10	20	19	9	54	31
32		FIRE ALARM		1998	5,174	133	20	259	126	648	32
33		DOOR ALARM REPAIR		1998	914	23	20	46	23	134	33
34		FIRE ALARM REPAIR		1998	673	17	20	34	17	77	34
35		FIRE ALARM REPAIR		1998	583	15	20	29	14	60	35
36		TOTAL (lines 4 thru 35)			\$ 57,289	\$ 1,573		\$ 2,921	\$ 1,348	\$ 9,254	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		4TH FLOOR ALARM		1998	1,220	31	20	61	30	127	9
10		DIAMOND PLATE		1998	883	23	20	44	21	92	10
11		SWITCH		1998	1,133	29	20	57	28	171	11
12		ELEVATOR		1998	8,931	229	20	447	218	1,118	12
13		FIRE ALARM		1998	4,090	105	20	205	100	444	13
14		CARPET		1999	561	14	20	28	14	40	14
15		SECURITY SYS REP		1999	1,597	41	20	80	39	107	15
16		WALLPAPER & PAINT		1999	4,750	122	20	238	116	436	16
17		WALLPAPER		1999	4,343	111	20	217	106	398	17
18		CARPET COVE BASE		1999	6,083	156	20	304	148	507	18
19		WOOD FLOORING		1999	1,539	39	20	77	38	116	19
20		WALLPAPER		1999	1,935	50	20	97	47	146	20
21		WALLPAPER & PAINT		1999	2,300	59	20	115	56	163	21
22		COVE BASE		1999	658	17	20	33	16	47	22
23		SIGN BOXES		1999	17,366	445	20	868	423	1,374	23
24		WALLPAPER		1999	3,284	84	20	164	80	301	24
25		TELEPHONE SYS SERV		1999	1,617	379	20	81	(298)	128	25
26		MINIBLINDS		1999	823	21	20	41	20	62	26
27		ALARM SERVICE		1999	764	20	20	38	18	41	27
28		ELECTRIC, WALL & LAM		1999	14,580	374	20	729	355	972	28
29		TANK INSTALLATION		1999	22,123	567	20	1,106	539	1,567	29
30		ELECTRIC CONNECT		1999	1,400	36	20	70	34	88	30
31		KEY SWITCH, LOCK		1999	645	17	20	32	15	37	31
32		ELEVATOR WORK		1999	4,677	120	20	234	114	293	32
33		ELEVATOR WORK		1999	1,261	32	20	63	31	79	33
34		ALARM SERVICE		1999	1,022	26	20	51	25	64	34
35		GAS WATER HEATER		1999	4,075	104	20	204	100	221	35
36		TOTAL (lines 4 thru 35)			\$ 113,660	\$ 3,251		\$ 5,684	\$ 2,433	\$ 9,139	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9			
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4					\$	\$		\$	\$	\$	4	
5											5	
6											6	
7											7	
8											8	
	Improvement Type**											
9	TANK WORK			1999	2,430	62	20	122	60	163	9	
10	ALARM SYSTEM			1999	1,146	29	20	57	28	105	10	
11	PHONE SERVICE			1999	1,157	248	20	58	(190)	106	11	
12	WATER MIXING VALVE			1999	956	25	20	48	23	60	12	
13	HEATER & FREEZER			1999	1,444	37	20	72	35	96	13	
14	INST.6 NEW DRAIN OUT			2000	900	22	20	45	23	45	14	
15	OVER BED LIGHTS			2000	5,563	113	20	232	119	232	15	
16	CEILING TILES			2000	1,076	25	20	50	25	50	16	
17	WALL COVERING			2000	19,422	436	20	890	454	890	17	
18	42 ENGRAVED SIGNS			2000	1,912	43	20	88	45	88	18	
19	FIRST FLOOR RENOVATI			2000	7,990	179	20	362	183	362	19	
20	INST.3 WINDOWS/IST F			2000	4,475	110	20	224	114	224	20	
21	FIRST FLR REN			2000	7,710	173	20	354	181	354	21	
22	HANDRAILS,MOUNTING B			2000	9,909	222	20	454	232	454	22	
23	FREIGHT FOR HANDRAIL			2000	210	4	20	10	6	10	23	
24	FIRST FLOOR RENOVATI			2000	33,510	752	20	1,536	784	1,536	24	
25	OVERBED LIGHTS-INSTA			2000	5,933	108	20	223	115	223	25	
26	DRAPERY			2000	729	10	20	21	11	21	26	
27	RED OAK WOOD DOOR			2000	601	11	20	23	12	23	27	
28	LABOR FOR INSTALL IS			2000	460	9	20	17	8	17	28	
29	TANK RENTAL			2000	2,500	45	20	94	49	94	29	
30	CUBICLE CURTAINS			2000	19,813	360	20	743	383	743	30	
31	INSTALL CCTV SYSTEM			2000	1,991	32	20	67	35	67	31	
32	6 MAGNETEK MOTORS			2000	538	8	20	16	8	16	32	
33	INSTALL WINDOW TREAT			2000	1,134	8	20	19	11	19	33	
34	MINI BLINDS			2000	110	1	20	2	1	2	34	
35	SHIPPING-DRAPERIES			2000	117	2	20	4	2	4	35	
36	TOTAL (lines 4 thru 35)				\$ 133,736	\$ 3,074		\$ 5,831	\$ 2,757	\$ 6,004	36	

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		DRAPERIES		2000	2,012	33	20	67	34	67	9
10		CHAIR RAIL & WALL GU		2000	2,964	29	20	62	33	62	10
11		WALL COVERING		2000	4,568	44	20	95	51	95	11
12		RAN TEL LINE TO BASE		2000	717	103	20	24	(79)	24	12
13		TELEPHONE SERV/3 PHA		2000	375	54	20	14	(40)	14	13
14		INSTALL ALARM SYSTEM		2000	631	11	20	24	13	24	14
15		FURN & TEST LIGHTS		2000	490	6	20	13	7	13	15
16		ELEC CABLES TO KITCH		2000	626	11	20	23	12	23	16
17		INSTALLED CCTV SYSTE		2000	1,447	26	20	54	28	54	17
18		RAN LINE TO ACCTG OF		2000	978	140	20	29	(111)	29	18
19		TREE REMOVAL		2000	690	2	20	6	4	6	19
20		CABELING FOR CCTV		2000	956	18	20	36	18	36	20
21		LANDCAPING SERV		2000	2,050	20	20	43	23	43	21
22		WINDOW & DOOR GLASS		2000	4,900	100	20	204	104	204	22
23		BORDER		2000	265	2	20	4	2	4	23
24		FAN COILS FOR A/C UN		2000	516	4	20	9	5	9	24
25		LANDCAPING		2000	625	3	20	8	5	8	25
26		INSTALL OVER BED LIG		2000	5,775	117	20	241	124	241	26
27		INST WANDERGUARD SYS		2000	26,630	598	20	1,221	623	1,221	27
28		WALL GUARDS		2000	1,982	6	20	17	11	17	28
29		KICK PLATES		2000	2,948	10	20	25	15	25	29
30		WALLPAPER		2000	894	3	20	8	5	8	30
31		FIRE ALARM REPAIRS		2000	1,117	4	20	9	5	9	31
32		SERVICE FIRE DOOR		2000	821	15	20	31	16	31	32
33											33
34											34
35											35
36		TOTAL (lines 4 thru 35)			\$ 64,977	\$ 1,359		\$ 2,267	\$ 908	\$ 2,267	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1981		4,471						9
10	Various		1982		2,319						10
11	Various		1983		1,150						11
12	Various		1983		4,473						12
13	Various		1983		5,206						13
14	Various		1984		1,410						14
15	Various		1985		2,000						15
16	Various		1985		15,805						16
17	Various		1986		22,863						17
18	Various		1987		2,300						18
19	Various		1987		37,800						19
20	Various		1988		2,787						20
21	Various		1989		3,024						21
22	Various		1990		8,652						22
23	Various		1991		3,892						23
24	Various		1993		24,138						24
25	Various		1994		8,195						25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 150,485	\$		\$	\$	\$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9			
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4					\$	\$		\$	\$	\$	4	
5											5	
6											6	
7											7	
8											8	
	Improvement Type**											
9											9	
10											10	
11											11	
12											12	
13											13	
14											14	
15											15	
16											16	
17											17	
18											18	
19											19	
20											20	
21											21	
22											22	
23											23	
24											24	
25											25	
26											26	
27											27	
28											28	
29											29	
30											30	
31											31	
32											32	
33											33	
34											34	
35											35	
36	TOTAL (lines 4 thru 35)				\$	\$		\$	\$	\$	36	

*Total beds on this schedule must agree with page 2.
**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9			
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4					\$	\$		\$	\$	\$	4	
5											5	
6											6	
7											7	
8											8	
9	Improvement Type**											
10											10	
11											11	
12											12	
13											13	
14											14	
15											15	
16											16	
17											17	
18											18	
19											19	
20											20	
21											21	
22											22	
23											23	
24											24	
25											25	
26											26	
27											27	
28											28	
29											29	
30											30	
31											31	
32											32	
33											33	
34											34	
35											35	
36	TOTAL (lines 4 thru 35)				\$	\$		\$	\$	\$	36	

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
9	Improvement Type**									9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36	TOTAL (lines 4 thru 35)				\$	\$		\$	\$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9			
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4					\$	\$		\$	\$	\$	4	
5											5	
6											6	
7											7	
8											8	
9	Improvement Type**											
10											10	
11											11	
12											12	
13											13	
14											14	
15											15	
16											16	
17											17	
18											18	
19											19	
20											20	
21											21	
22											22	
23											23	
24											24	
25											25	
26											26	
27											27	
28											28	
29											29	
30											30	
31											31	
32											32	
33											33	
34											34	
35											35	
36	TOTAL (lines 4 thru 35)				\$	\$		\$	\$	\$	36	

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9			
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4					\$	\$		\$	\$	\$	4	
5											5	
6											6	
7											7	
8											8	
9	Improvement Type**											
10											10	
11											11	
12											12	
13											13	
14											14	
15											15	
16											16	
17											17	
18											18	
19											19	
20											20	
21											21	
22											22	
23											23	
24											24	
25											25	
26											26	
27											27	
28											28	
29											29	
30											30	
31											31	
32											32	
33											33	
34											34	
35											35	
36	TOTAL (lines 4 thru 35)				\$	\$		\$	\$	\$	36	

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	NUCARE ALLOCATION		1997	1997	798	20	20	40	20	129	9
10	NUCARE ALLOCATION		1998	1998	699	18	20	35	17	86	10
11	NUCARE ALLOCATION		1999	1999	980	220	20	49	(171)	70	11
12	NUCARE ALLOCATION		2000	2000	1,191	12	20	26	14	26	12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 3,668	\$ 270		\$ 150	\$ (120)	\$ 311	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURS# 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1		2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4					\$	\$		\$		\$	4	
5											5	
6											6	
7											7	
8											8	
	Improvement Type**											
9											9	
10											10	
11											11	
12											12	
13											13	
14											14	
15											15	
16											16	
17											17	
18											18	
19											19	
20											20	
21											21	
22											22	
23											23	
24											24	
25											25	
26											26	
27											27	
28											28	
29											29	
30											30	
31											31	
32											32	
33											33	
34											34	
35											35	
36	TOTAL (lines 4 thru 35)				\$	\$		\$	\$	\$	36	

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFC # 0040022

Report Period Beginning:

01/01/00

Ending:

12/31/00

XI. OWNERSHIP COSTS (continued)**C. Equipment Depreciation-Excluding Transportation. (See instructions.)**

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	\$ 313,852	\$ 58,205	\$ 29,839	\$ (28,366)		\$ 90,302	37
38	Current Year Purchases	136,483	28,621	9,341	(19,280)		9,341	38
39	Fully Depreciated Assets	17,909					17,909	39
40								40
41	TOTALS	\$ 468,244	\$ 86,826	\$ 39,180	\$ (47,646)		\$ 117,552	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Patient Transportation	Ford Wagon, 1996	1997	\$ 21,161	\$ 1,775	\$ 4,232	\$ 2,457	5	\$ 14,107	42
43										43
44										44
45										45
46	TOTALS			\$ 21,161	\$ 1,775	\$ 4,232	\$ 2,457		\$ 14,107	46

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
47	Total Historical Cost (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	\$ 6,117,068	47
48	Current Book Depreciation (line 36,col.5 + line 41,col.2 + line 46,col.5)	\$ 100,645	48
49	Straight Line Depreciation (line 36,col.7 + line 41,col.3 + line 46,col.6)	\$ 65,021	49
50	Adjustments (line 36,col.8 + line 41,col.4 + line 46,col.7)	\$ (35,624)	50
51	Accumulated Depreciation (line 36,col.9 + line 41,col.6 + line 46,col.9)	\$ 179,524	51

**

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		\$	\$	\$	52
53					53
54					54
55					55
56					56
57	TOTALS	\$	\$	\$	57

G. Construction-in-Progress

	Description	Cost	
58		\$	58
59			59
60			60
61		\$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING CENTER
0040022
RELATED COMPANY MOVABLE EQUIPMENT SCHEDULE
12/31/00

COMPANY NAME	COST	CURRENT BOOK (FED) DEPRECIATION	STRAIGHT LINE DEPRECIATION	ADJUSTMENTS	ACCUMULATED S/L DEPRECIATION
LINE 28: PRIOR YEARS					
CALIFORNIA GARDENS CORP	280,104	52,870	26,927	(25,943)	77,597
NUCARE SERVICES CORP	33,748	5,335	2,912	(2,423)	12,705
TOTALS	313,852	58,205	29,839	(28,366)	90,302

LINE 29: CURRENT YEAR

CALIFORNIA GARDENS CORP	129,316	27,217	8,937	(18,280)	8,937
NUCARE SERVICES CORP	7,167	1,404	404	(1,000)	404
TOTALS	136,483	28,621	9,341	(19,280)	9,341

LINE 30: FULLY DEPRECIATED

CALIFORNIA GARDENS CORP	17,909				17,909
NUCARE SERVICES CORP					
TOTALS	17,909				17,909

TOTALS (Should Tie to Totals on Page 13)

CALIFORNIA GARDENS CORP	427,329	80,087	35,864	(44,223)	104,443
NUCARE SERVICES CORP	40,915	6,739	3,316	(3,423)	13,109
TOTALS	468,244	86,826	39,180	(47,646)	117,552

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA G # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

XII. RENTAL COSTS**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: NuVision Holding, LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			7/1/94	\$ 1,640,205	15		3
4	Additions							4
5	ALLOCATION FROM NUCARE				13,275			5
6	CALIFORNIA GARDENS ASSOC.				(1,640,205)			6
7	TOTAL				\$ 13,275			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☒ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 13,939 Description: NuCare allocation of \$8,651; Copy machine \$5,288

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Use	1999 Infiniti I-30	\$ 486.43	\$ 5,837	17
18					18
19					19
20					20
21	TOTAL		\$ 486.43	\$ 5,837	21

10. Effective dates of current rental agreement:

Beginning 7/1/1994

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2001 \$ 1,584,360

13. /2002 \$ 1,584,360

14. /2003 \$ 1,584,360

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number **CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS NURSING #** **0040022** Report Period Beginning: **01/01/00** Ending: **12/31/00**
XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="text" value="120"/> HOURS PER AIDE <input type="text" value="120"/>	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="text" value="80"/> IN OTHER FACILITY <input type="text"/> HOURS PER AIDE <input type="text" value="80"/>
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$ 257	\$ 513	\$	\$ 770
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)	3,645	7,290		10,935
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$ 3,902	\$ 7,803	\$	\$ 11,705
10	SUM OF line 9, col. 1 and 2 (e)	\$ 11,705			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	3
2. From other facilities (f)	
TOTAL TRAINED	9

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 1,397	\$		\$ 1,397	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			124,515			124,515	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,281			1,281	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				112,965		112,965	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	**SEE SUPPLEMENTAL Other (specify): SCHEDULE**	39-1		14,628		44	61,336		14,628 61,380	13
14	TOTAL			\$ 14,628		\$ 127,237	\$ 174,301		\$ 316,166	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SUPPLEMENTAL SCHEDULE OF MEDICAL SUPPLIES

<u>Special Services - Supplies (Column 6 - Other)</u>	<u>Amount</u>
1 Lab and X-ray	17,087
2 Medical Supplies	9,562
3 Air Beds	14,101
4 Enternal Supplies	19,017
5 Urological Supplies	1,569
6	
7	
8	
9	
10	
	<u>61,336</u>
<u>Outside Therapies (Column 5 - Other)</u>	<u>Amount</u>
1 NuCare Services Allocation	44
2	
3	
4	
5	
6	
7	
8	
9	
10	
	<u>44</u>

Facility Name & ID Number **CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA** GA# **0040022** Report Period Beginning: **01/01/00** Ending: **12/31/00**
XV. BALANCE SHEET - Unrestricted Operating Fund. As of **12/31/00** (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	2,539,732		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	135,467		6
7	Other Prepaid Expenses	2,942		7
8	Accounts Receivable (owners or related parties)	1,533,898		8
9	Other(specify): See supplemental schedule	3,533		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,215,572	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cos	485,915		15
16	Equipment, at Historical Cost	427,328		16
17	Accumulated Depreciation (book methods)	(286,808)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	85,005		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 711,440	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,927,012	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,313,107	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,895		28
29	Short-Term Notes Payable	2,300,000		29
30	Accrued Salaries Payable	389,136		30
31	Accrued Taxes Payable (excluding real estate taxes)	23,737		31
32	Accrued Real Estate Taxes(Sch.IX-B)	199,128		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	9,880		35
	Other Current Liabilities(specify):			
36	See supplemental schedule	35,860		36
37	See supplemental schedule			37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,275,743	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,275,743	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 651,269	\$ #REF!	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,927,012	\$ #REF!	48

*(See instructions.)

STATE OF ILLINOIS

Page 17 SUPP-1

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA # 0040022

Report Period Beginning: 01/01/00

Ending:

12/31/00

SUPPLEMENTAL SCHEDULE OF OTHER ASSETS & LIABILITIES

As of 12/31/00

OTHER CURRENT ASSETS:

Employee Advances

Amount

3,533

Amount

OTHER CURRENT LIABILITIES:

Due to Chevy Chase Corp

Amount

35,860

Amount

3,533

35,860

OTHER NON CURRENT ASSETS:

Deposit

1,000

Goodwill

148,210

Accumulated Amortization - GW

(64,205)

85,005

OTHER NON CURRENT LIABILITIES:

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 440,074	1
2	Restatements (describe):		2
3	Schedule attached		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 440,074	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	211,195	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 211,195	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 651,269	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number	CALIFORNIA GARDENS CORP. d/b/ #	0040022	Report Period Beginning:	01/01/00	Ending:	12/31/00
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Balance per General Ledger	440,074
----------------------------	---------

Adjustments:

-
-
-

Total adjustments

-

Balance - Beginning of Year

440,074

Equity(Deficit) from Page 17 Col 1

651,269

Related Party

Equity(Deficit)

0

Income

0

-

Combined Equity - End of Year

651,269

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFOI # 0040022 Report Period Beginning: 01/01/00

Ending: 12/31/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 10,088,351	1
2	Discounts and Allowances for all Levels	(335,587)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,752,764	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	238,535	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 238,535	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radic		15
16	Rental of Facility Space		16
17	Sale of Drugs	239,889	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	21,000	20
21	Other Medical Services	51,970	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 312,859	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,562	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,562	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule		28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,305,720	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,760,074	31
32	Health Care	3,405,555	32
33	General Administration	2,145,894	33
	B. Capital Expense		
34	Ownership	2,251,408	34
	C. Ancillary Expense		
35	Special Cost Centers	366,740	35
36	Provider Participation Fee	164,854	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,094,525	40
41	Income before Income Taxes (line 30 minus line 40)**	211,195	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 211,195	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? [CASH BASIS](#) If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

DESCRIPTION	AMOUNT
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
TOTALS	

Facility Name & ID Number **CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GA**# **0040022**Report Period Beginning: **01/01/00**

Ending:

12/31/00**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,150	3,372	\$ 127,616	\$ 37.85	1
2	Assistant Director of Nursing	2,457	2,610	68,252	26.15	2
3	Registered Nurses	45,295	49,653	1,030,791	20.76	3
4	Licensed Practical Nurses	33,305	36,039	620,582	17.22	4
5	Nurse Aides & Orderlies	116,073	124,795	956,599	7.67	5
6	Nurse Aide Trainees	1,823	1,823	10,935	6.00	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,234	5,268	41,138	7.81	8
9	Activity Director	1,922	2,091	20,366	9.74	9
10	Activity Assistants	6,905	7,558	50,384	6.67	10
11	Social Service Workers	5,685	6,114	91,912	15.03	11
12	Dietician	3,867	4,583	80,502	17.57	12
13	Food Service Supervisor					13
14	Head Cook	9,835	10,886	103,305	9.49	14
15	Cook Helpers/Assistants	19,637	21,441	134,353	6.27	15
16	Dishwashers					16
17	Maintenance Workers	4,290	4,817	87,141	18.09	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	3,249	3,419	126,521	37.01	20
21	Assistant Administrator	454	469	13,517	28.82	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,650	12,601	163,757	13.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,318	3,649	75,932	20.81	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,654	1,934	17,874	9.24	31
32	Other Health Care(specify)					32
33	Other(specify)	2,922	3,098	65,246	21.06	33
34	TOTAL (lines 1 - 33)	280,725	306,220	\$ 3,886,723 *	\$ 12.69	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	MONTHLY	\$ 10,890	1-3	35
36	Medical Director	MONTHLY	10,800	9-3	36
37	Medical Records Consultant	MONTHLY	4,032	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	MONTHLY	6,133	10-3	39
40	Physical Therapy Consultant	63	2,942	10a-3	40
41	Occupational Therapy Consultant	151	7,337	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	1	50	10a-3	43
44	Activity Consultant	70	3,808	11-3	44
45	Social Service Consultant	145	7,254	12-3	45
46	Other(specify) <u>DD Therapy Consulta</u>	100	8,149	10a-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	529	\$ 61,395		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$		50
51	Licensed Practical Nurses			51
52	Nurse Aides			52
53	TOTAL (lines 50 - 52)	\$		53

SUPPLEMENTAL SCHEDULE OF STAFFING AND SALARY COSTS

B. CONSULTANT SERVICES

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Beautician	1,598	1,774	\$ 14,420	\$ 8.13
Marketing Salary	635	635	\$ 36,198	57.00
Home office Allocation	689	689	14,628	21.23
Therapy Aides				
	<u>2,922</u>	<u>3,098</u>	\$ <u>65,246</u>	\$ <u>21.06</u>

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount				
WAYNE HANIK 1/1-3/27/00	Administrator	0	\$ 21,000	Workers' Compensation Insurance	\$ 87,740	IDPH License Fee	\$ 200				
EITAN DICKMAN 3/28/-12/31/00	Administrator	0	69,661	Unemployment Compensation Insurance	(3,324)	Advertising: Employee Recruitment	35,297				
EITAN DICKMAN 1/1-3/27/00	Asst Administrator	0	13,517	FICA Taxes	294,318	Health Care Worker Background Check	3,111				
FARHAT SHARIF 1/1-12/31/00	Administrator	0	35,860	Employee Health Insurance	126,693	(Indicate # of checks performed 415)					
				Employee Meals	32,281	Yellow Page Advertising	868				
				Illinois Municipal Retirement Fund (IMRF)*		Promotional Advertising	21,482				
				Union Pension	19,305	Licenses & Fees	12,625				
				Employee Benefits	37,995	Dues & Subscriptions	12,800				
				Chicago Head Tax	7,140	Allocated CarePath	693				
						Allocated NuCare	3,965				
						Less: Public Relations Expense	(306)				
						Non-allowable advertising	(21,482)				
						Yellow page advertising	(868)				
TOTAL (agree to Schedule V, line 17, col. 1)						TOTAL (agree to Sch. V, line 20, col. 8)		\$ 68,385			
(List each licensed administrator separately.)				\$ 140,038							
B. Administrative - Other						G. Schedule of Travel and Seminar**					
						Description	Amount				
	Description		Amount			Out-of-State Travel	\$				
	Management Fees		\$ 673,236								
	Network Services_CarePath		36,555								
								</			

* Attach copy of IMRF notifications

****See instructions.**

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA G # 0040022

Report Period Beginning: 01/01/00

Ending:

12/31/00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1	Painting & Decorating	06/95	\$ 2,545	3	\$ 848	\$ 425	\$	\$	\$	\$	\$	\$	\$
2	Repairs & Maintenance	06/95	13,559	3	4,519	2,261							
3													
4													
5													
6													
7													
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9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 16,104		\$ 5,367	\$ 2,686	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number CALIFORNIA GARDENS CORP. d/b/a CALIFORNIA GARDENS N # 0040022 Report Period Beginning: 01/01/00 Ending: 12/31/00

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? YES
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IL Council on LTC - \$11,117
- (3) Did the nursing home make political contributions or payments to a political organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 15,667 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? X YES _____ NO _____
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
CALIFORNIA GARDENS NURSING CENTER #00040022, 7/1/94
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 164,854
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 32,281 Has any meal income been offset against related costs? NO Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100% of line 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? YES
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of service performed been attached to this cost report? YES
Attach invoices and a summary of services for all architect and appraisal fees

Date: 07/17/2000

To: Administrator/Cost Report Preparer

From: Office of Health Finance

Re: 2000 Long Term Care Cost Report and Instructions on Diskette
Information Regarding the Lotus 5.0 and Excel 97 Versions of the Cost Report

Enclosed you will find a copy of the 2000 cost report and instructions on diskette. For 1999, the majority of nursing homes used the diskette to prepare their cost report. We would appreciate it if you could complete your 2000 cost report using this diskette.

If you choose not to use the diskette, you may print the 2000 cost report form and manually complete the report. If you do not have the ability to print the cost report form and instructions, please contact our office at 217/782-1630 to request a paper copy to be mailed to you.

As is stated on page 1 of the cost report instructions, this report should cover the facility's fiscal year ending in 2000. It is due on September 30, 2000, or ninety days after the close of the facility's fiscal year, **whichever comes later**. Please refer to the instructions for the remainder of the filing requirements.

There are two 2000 cost report files on the disk you have received. One file has been created for use with Lotus 5.0 for Windows. The other file has been created for use with Excel 97. A copy of the 2000 cost report instructions has been included on the diskette also. The name of the file is Instr00. It has been created for use with Word Perfect 6.1. Please use this 2000 diskette. **Printed copies of the report from the 1999 cost report diskette or earlier diskettes will NOT be accepted.**

Each page is on a separate worksheet. The file has been sealed. The cells where data is to be entered have been unprotected. Do not change the cost report form. We must have every form the same. Any changes made to the cost report form will cause us to consider the filed cost report incomplete until the form is correctly filed. Complete page one first. The facility name, IDPH ID# and the report period dates have been linked to each page. (Be sure to enter the IDPH licensed name of the facility.) **When entering data on pages 3 and 4, do not include decimals. Please round to whole numbers. When entering the years on page 12 do not enter various or other text in columns 2 or 3.**

Print macros have been written that will print each individual page or the entire report.

WARNING: Do NOT use drag & drop, cut or move commands. These commands may ruin the file and/or formulas. Then you will have to close the file and start from the last time you saved it.

As you know, save your work frequently to prevent losses of large amounts of information.

The cost report must be printed on 8 ½ by 14 size white paper with an 8 ½ by 14 image on the paper. To ensure an 8 ½ by 14 size image, check the paper size in the Printer Setup. When printing the cost report, be sure the "Selected Range" is checked. If "Current Worksheet" or "All Worksheets" are selected, the printed report will be smaller than it should be. These three selections appear in the Print dialog box. **Please do not reduce the image to 8 ½ by 11. We cannot accept a report with an 8 ½ by 11 image.** After printing the cost report, please review the copy for accuracy and completeness before mailing it to The Office of Health Finance. **Please send in the completed diskette with your paper copy, (being sure to make a copy of the diskette for your records).** Also, please make sure both the completed diskette and the paper copy agree prior to sending to our office.

Notes Applicable only to Lotus users

The entire cost report is in one file named Report00.wk4. A print preview button has been added to the bottom of each page. You may want to preview each page to ensure there are no problems before you print the entire cost report. To preview a page, click this button, then click File-Preview as normal. Also, macros have been written that will allow you to change the column width or row height of a cell or range of cells. **Only use these commands on the extra pages (24 through 33).** The print menu or the other macros menu will appear on the menu bar after you click the macro button. A macro that allows you to "Freeze Both Titles" has been added also. This will be helpful for data entry. **When saving the file in Lotus, please save it as a "WK4" file type instead of a "123" file type. To do this, click File-Save As, and then ensure the file type is "WK4".**

To copy worksheets that you have created into the blank pages at the end of the report, use File-Combine. This will bring in the styles you used in your worksheet (except for the column width and the row height). This does not work if you are using Lotus 97. Extra sheets for pages 6, 8 and 12 have been included in the file. Click the macro buttons on these pages to make them available.

Notes Applicable only to Excel users

The entire cost report is in one file named Report00.xls. In an Excel 97 file that has been sealed, you can press the Tab key to go to the next unprotected cell. By pressing Shift-Tab, you can go to the previous unprotected cell. Extra sheets for pages 6, 8 and 12 have been included in the file. Click Format-Sheet-Unhide to see the sheets available. Also there are some blank unprotected sheets after "Page 23".

If you have any questions concerning the diskette, please call Randy Hulskotter at (217) 782-1630.

RH/rw